

Proposed Amendments

**IN THE ABSTRACT:**

Please cancel the Abstract of the Disclosure on page 23 of the specification and substitute the separately attached Abstract of the Disclosure.



**REMARKS**

Claims 40, 43-45 and 50 are amended to correct certain clerical errors and clarify certain non-substantive matters. Further, the Title is editorially amended, and a substitute Abstract of the Disclosure is provided on a separate sheet attached to this Amendment. The attachment to this Amendment entitled "Version with Markings to Show changes Made" is a marked-up version of the changes made to the claims. The Applicant has carefully and thoughtfully considered the Office Action and the comments therein. For the reasons given below, it is submitted that this application is condition for allowance.

1. Along with the application filed on February 6, 2001, a copy of a Form PTO-1449 was concurrently filed. The Form PTO-1449 was filed in the parent application, namely U.S. Patent Application No. 09/073,027. The Office Action, however, does not indicate that the documents listed on the Form PTO-1449 were considered. In response to this Amendment, it is respectfully requested that the documents listed on the Form PTO-1449 be considered, that the Form PTO-1449 be initialed to indicate that the listed documents have been considered, and that a copy of the initialed Form PTO-1449 be included with the response to this Amendment.

2. In the Office Action on page 2 in section 1, claims 43-45 are objected to because each claim is dependent from claim 43. Claims 43-45 have been amended to correct the clerical error in their dependencies.



3. In the Office Action on pages 2-4 in section 3, claims 26 and 34-39 have been rejected under 35 U.S.C. § 101 as being directed to non-statutory subject matter. Applicant respectfully traverses the rejection.

3.A. In responding to the Office Action, the Examination Guidelines for Computer-Related Inventions (hereinafter Guidelines) are referenced as set forth in M.P.E.P. § 2106. According to the Guidelines, "[a] claim limited to a machine or manufacture, which has a practical application in the technological arts, is statutory. In most cases, a claim to a specific machine or manufacturer will have a practical application in the technological arts." M.P.E.P. § 2106(IV)(B)(2)(a). Moreover, if a useful, concrete, tangible result is produced with the invention, where the result may be recited in the claim or clear from the written description, the claim comfortably falls within the scope of section 101. AT&T Corp. v. Excel Communications, Inc., 50 USPQ.2d 1447, 1358 (Fed. Cir. 1999).

For claims 26 and 34-39, the invention has numerous practical applications. As one example of a practical application, the invention collects tax data, which alleviates inconveniences associated with filing tax returns and reduces error, cost, time, and paper. Specification, page 6, lines 11-19; page 13 at lines 13-17. Applying the Guidelines, because each of claims 26, 34-36, and 38 is limited to a manufacture which has a practical application in the technological arts and because each of claims 37 and 39 is limited to a machine which has a practical application in the technological arts, the claims are statutory.

3.B. As per claims 26, 34, 38, and 39, the Office Action rejected the claims as reciting a computer program per se as being functional descriptive material. According to the Guidelines,



[C]omputer programs claimed as computer listings *per se*, i.e., the descriptions or expressions of the programs, are not physical "things."... In contrast, a claimed computer-readable medium encoded with a computer program is a computer element which defines structural and functional interrelationships between the computer program and the rest of the computer which permit the computer program's functionality to be realized, and is thus, **statutory**. Accordingly, it is imperative to distinguish claims that define descriptive material *per se* from claims that define statutory inventions.

Computer programs are often recited as part of a claim. Office personnel should determine whether the computer program is being claimed as part of an otherwise statutory manufacture or machine. In such a case, the claim remains **statutory irrespective of the fact that a computer program is included in the claim.**"

M.P.E.P. § 2106(IV)(B)(1)(a) (emphasis added).

Here, claims 26, 34, and 38 each recite a **computer-readable medium**, which is a physical "thing" and, particularly, a manufacture. Further, the computer-readable medium recited in each claim here embodies a computer program which comprises code segments. Applying the Guidelines to the invention recited in the claims, a computer program is being claimed in each claim as part of an otherwise statutory manufacture and, as such, remains **statutory** irrespective of fact that a computer program is included in each claim. Hence, claims 26, 34, and 38 recite statutory subject matter.

Claim 39 recites an apparatus and limitations in the means-plus-function format. Claim 39 recites a physical "thing," namely a machine, and does **not** recite a computer program. To the extent the structure, materials, or acts in the specification corresponding to the recited means-plus-function limitations are a computer-readable medium embodying a computer program, claim 39 recites statutory subject matter. Applying the Guidelines, claim 39 recites an apparatus, which is a statutory machine. If the means-plus-function limitations are construed to include a computer-readable medium embodying a computer program as disclosed in the specification, a computer program is part of an otherwise statutory machine and, in such a case, the claim



remains statutory irrespective of the fact that a computer program may be construed as included in the claim. Hence, claims 26, 34, 38, and 39 recite statutory subject matter.

Claims 35 and 36 were apparently rejected as being dependent from a rejected base claim. These claims are dependent from claim 34 and are statutory as being dependent from a statutory claim.

3.C. Additionally, claims 34, 37, 38, and 39 are rejected as reciting nonfunctional descriptive material as data/number per se. The Office Action asserts that the data/number per se is neither manipulated nor changed nor processed and that the claims lack a useful, tangible result.

According to the Guidelines,

Descriptive material that cannot exhibit any functional interrelationship with the way in which computing processes are performed does not constitute a statutory process, machine, manufacturer or composition of matter....

Where certain types of descriptive materials, such as music, literature, art, photographs and mere arrangements or compilations of facts or data are merely stored so as to read or outputted by a computer without creating any functional or interrelationship, either as part of the stored data or as part of the computing processes performed by the computer, then such descriptive material alone does not impart functionality either to the data as so structured, or to the computer. Such "descriptive material" is not a process, machine, manufacturer or composition of matter.

M.P.E.P. § 2106(IV)(B)(1)(b) (emphasis added).

Claims 34, 37, 38, and 39 do not recite nonfunctional descriptive material. Instead, claims 34 and 38 each recite a computer-readable medium, where the computer-readable medium embodies a computer program comprising code segments, and claims 37 and 39 each recite an apparatus comprising limitations in the means-plus-function format. Neither the code segments in claims 34 and 38 nor the means-plus-function limitations in claims 37 and 39 recite



nonfunctional descriptive material, such as music, literature, art, photographs, or mere arrangements or compilations of facts or data. Hence, according to the Guidelines, claims 34, 37, 38 and 39 recite statutory subject matter.

Claims 35 and 36 were apparently rejected as being dependent from a rejected base claim. These claims are dependent from claim 34 and are statutory as being dependent from a statutory claim.

3.D. If the Examiner maintains the rejections under section 101, the Examiner is respectfully requested to "identify the features of the invention that would render the claimed subject matter statutory if recited in the claim." M.P.E.P. § 2106(IV)(B).

4. In the Office Action on page 4 in section 5, claims 21-53 are rejected under 35 U.S.C. § 112, second paragraph, as failing to set forth the subject matter which Applicant regards as the invention. The Office Action apparently asserts that the Title, Abstract of the Disclosure, and specification do not comport with the claims.

In response, the Title has been editorially amended, and a substitute Abstract of the Disclosure has been provided. It is noted that the Abstract must not be used for interpreting the scope of the claims. 37 C.F.R. § 1.72(b). Moreover, regarding the citations to the specification by the Office Action, not every feature of the invention disclosed in the specification needs to be claimed. In addition, this application is a continuation application and can claim different subject matter from that claimed in the parent application. See M.P.E.P. § 2172(III). Hence, it is respectfully submitted that claims 21-53, as well as the Title, the Abstract of the Disclosure, and the specification, comply with the requirements.



5. In the Office Action on page 5 in section 6, claims 21-25, 27-33, 37, 39, and 42-45 are rejected under 35 U.S.C. § 112, second paragraph, as failing to state/recite/define the nature/type of preambled apparatus enticing/expressing whether the claimed apparatus is able to perform the recited function/steps or not. Applicant respectfully traverses this rejection.

The Office Action apparently rejected these claims because the preamble in each of the independent claims recites: "An apparatus." It is respectfully asserted that there is no requirement in the statutes, rules, procedures, or cases regarding the requirements for a preamble as suggested by the Office Action. See 35 U.S.C. § 112, second paragraph; 37 C.F.R. § 1.75; and M.P.E.P. § 2111.02. Instead, "a claim preamble has the import that the claim as a whole suggests for it." Bell Communications Research, Inc. v. VitaLink Communications Corp., 34 USPQ.2d 1816, 1820 (Fed. Cir. 1995). Further, regarding the preamble, the "claims must be 'given the broadest reasonable interpretation consistent with the specification.'" M.P.E.P. § 2111. It is respectfully asserted that claims 21-25, 27-33, 37, 39 and 42-45 comply with the requirements.

6. In the Office Action on page 5 in section 7, claims 21-33, 37, 39, and 42-45 are rejected under 35 U.S.C. § 112, second paragraph, as being indefinite. The Office Action asserts that these claims are indefinite as failing to recite a patentable utility. Applicant respectfully traverses this rejection.

In contrast to the assertion by the Office Action, the rejected claims do not lack utility. The Guidelines for Examination of Applications for Compliance with the Utility Requirement are set forth in M.P.E.P. § 2107. According to these utility guidelines, first, the claims and the supporting written description must be read. M.P.E.P. § 2107(II)(A). "If at any time during



the examination, it becomes readily apparent that the claimed invention has a well-established utility, a rejection based on lack of utility shall not be imposed." M.P.E.P. § 2107(II)(A)(3). "An invention has a well-established utility if (i) a person of ordinary skill in the art would immediately appreciate why the invention is useful based on the characteristics of the invention (e.g., properties or applications of a product or process), and (ii) the utility is specific, substantial, and credible." M.P.E.P. § 2107(II)(A)(3).

Here, the invention has many aspects that meet the utility requirement. For example, the invention eliminates many of the inconveniences associated with the filing of federal, state, local and foreign income tax returns, reduces error in the cost associated with filing of tax returns, and eliminates the need for hard copies of all or virtually all intermediate tax reporting forms and thereby realizes savings in paper, time, and cost. Specification, page 6, lines 11-19; page 13 at lines 13-17. One of ordinary skill in the art would immediately appreciate why the invention is useful based on these characteristics of the invention. Further, the utility for the invention is specific, substantial, and credible as discussed in the specification. Hence, a rejection based on lack of utility is improper, and it is respectfully submitted that claims 21-33, 37, 39, and 42-45 comply with the requirements.

7. In the Office Action on page 5 in section 8, claims 21-39 and 41-53 are rejected under 35 U.S.C. § 112, second paragraph, as being indefinite. The claims are apparently rejected based on the recitation of "tax data provider" and "information provider." Applicant respectfully traverses this rejection.

In independent claims 21, 26, 27, 34, 37, 38, 39, and 50 and in dependent claim 41, the phrase "tax data provider" is recited. In dependent claim 41, the phrase "information provider"



is recited as comprising a "tax data provider." The phrase "tax data provider" is discussed in the specification, for example, on page 9 at line 18 to page 10 at line 2, and refers to a party that has tax information relevant to the taxpayer's tax liability or tax reporting obligations. As illustrated in Figure 2 of the application, non-limiting examples of a tax data of provider include the taxpayer's employers 22, the taxpayer's banks 23, the taxpayer's brokerage firms 24, the taxpayer's charities 25, the taxpayer's other tax data providers 26, and taxing authorities 27. Hence, it is respectfully asserted that the phrase "tax data provider" is definite, and that the claims comply with the statutory requirements. Hence, claims 21, 26, 27, 34, 37, 38, 39, 41, and 50 comply with the requirements. The remaining claims were apparently rejected as being dependent claims but are definite as being dependent from claims that comply with the requirements.

8. In the Office Action on page 6 in section 9, claims 40 and 41 are rejected under 35 U.S.C. § 112, second paragraph, as being indefinite. The Office Action asserts that the recited "information" and "information provider" are unclear/vague/indefinite and that the claims fail to recite the nature/type/constituent elements. Applicant respectfully traverses this rejection.

The recitation of "information" and "information provider" must be given their plain meaning. "During examination, the claims must be interpreted as broadly as their terms reasonably allow. This means that the words of the claim must be given their plain meaning unless applicant has provided a clear definition in the specification." M.P.E.P. § 2111.01. Further, in claim 41, "information" is recited as comprising tax data, and "information provider" is recited as comprising a tax data provider. Non-eliminating examples of tax data include the following: a payroll statement, a bank statement, a savings and loan statement, a mortgage statement, a credit



card bureau statement, a thrift institution statement, a brokerage account statement, a mutual fund statement, or a charity statement. Specification, page 13, lines 2-5. A tax data provider is discussed in the specification, as discussed above in the previous section. Hence, the recitations of "information" and "information provider" are definite, and the claims comply with the requirements.

9. In the Office Action on page 6 in section 10, claims 40, 41, and 50-53 are rejected under 35 U.S.C. § 112, second paragraph, as being indefinite. The Office Action asserts that the recitations of "automatic information reporting" in claim 40 and "automatic tax reporting" in claim 50 are not achieved by the recited elements in the claims.

In response, the preambles of independent claims 40 and 50 have been editorially amended to align the preambles with the elements in the claims. Specifically, claim 40 has been amended by changing "automatic information reporting" to --automatic information collecting--, and claim 50 has been amended by changing "automatic tax reporting" to --automatic tax collecting--. It is respectfully asserted that claims 40 and 50 comply with the requirements.

Claims 41 and 51-53 were apparently rejected as being dependent from a rejected based claim. Claim 41 depends from claim 40, and claims 51-53 depend from claim 50. Because these claims depend from claims that comply with the requirements, these claims likewise comply with the requirements.

10. In the Office Action on page 6 in section 11, claims 43-45 are rejected under 35 U.S.C. § 112, second paragraph, as being indefinite. Specifically, the claims are rejected as reciting inadequate dependency. In response, the dependencies of claims 43-45 are amended to



correct the clerical error regarding their dependencies. It is respectfully asserted that the claims comply with the requirements.

11. In the Office Action on pages 7-17 in section 13, claims 21-53 are rejected under 35 U.S.C. § 103(a) as being unpatentable over U.S. Patent No. 5,193,057 to Longfield (hereinafter Longfield) in view of U.S. Patent No. 5,138,549 to Bern (hereinafter Bern). Applicant respectfully traverses this rejection.

Initially, it is noted that the combination of references used by the Office Action here is the same combination of references used to reject the claims in the parent application, on which priority of the instant application is based. Further, it is noted that the combination of the two references is applied to the claims in the instant application in the same manner as to the claims in the parent application. Hence, for the same reasons discussed in the parent application, claims 21-53 are allowable over Longfield in view of Bern.

Further, in the Office Action on pages 18-20 in section 15, the Office Action aligns the claims of the present application with the claims in the parent application. The Office Action asserts that the claims in the present application are not identical but are not patentably distinct from each other. Hence, based on this assertion by the Office Action, the claims in the present application are allowable over the combination of Longfield in view of Bern because the claims in the parent application were likewise allowable over Longfield in view of Bern.

Next, each of the claims is discussed in turn and is respectfully asserted to be patentable over Longfield in view of Bern based on the same arguments in the parent application.

Claim 21 recites an apparatus comprising means for connecting electronically an electronic intermediary to a tax data provider, and means for collecting electronically tax data



from the tax data provider. Referring to Figure 2 of the specification, the electronic intermediary 21 is separate from the taxpayer 20. As discussed in the specification, for example, on page 9 at lines 14-18, the term "taxpayer" refers to an individual or other entity, such as a trust, estate, corporation, or partnership, who has tax liability or must file a tax return, and the term "electronic intermediary" refers to a data processing system comprising a general purpose computer and a computer program for performing the invention.

The electronic intermediary is connected electronically to a tax data provider. As discussed in the specification, for example, on page 9 at line 18 to page 10 at line 2, the term "tax data provider" refers to a party that has tax information relevant to the taxpayer's tax liability or tax reporting obligations. As illustrated in Figure 2, non-limiting examples of a tax data provider include the taxpayer's employers 22, the taxpayer's bank 23, the taxpayer's brokerage firms 24, the taxpayer's charities 25, the taxpayer's other tax data providers 26, and taxing authorities 27. As illustrated in block 12 of Figure 1 and discussed in the specification, for example, on page 12 beginning at line 6, tax data is collected electronically from a tax data provider. As discussed in the specification on page 13 at lines 13-17, with the electronic collection of tax data, the invention eliminates the current requirement that a taxpayer manually collect the tax data, eliminates the current requirement that a taxpayer manually enters such tax data onto a tax return or into a computer, and eliminates the need for all, or virtually all, intermediate hard copies of tax data, thereby saving paper, time, and cost.

In contrast to the claimed invention and as recognized by the Office Action on page 7, Longfield does not teach connecting electronically an electronic intermediary to a tax data provider and collecting electronically tax data from the tax data provider. Instead, Longfield teaches manually collecting tax data and manually entering the collected tax data into a personal



computer by using a keyboard. Longfield, column 2, lines 14-23; column 3, lines 40-41, 46-47, and 56-58. Hence, Longfield fails to teach the claimed invention.

Just like Longfield, Bern fails to teach the claimed invention and fails to overcome the deficiencies of Longfield. Bern does not teach connecting electronically an electronic intermediary to a tax data provider and collecting electronically tax data from the tax data provider. In fact, Bern does not teach any steps related to determining tax liability. Instead, Bern teaches a method for a depositor to deposit funds electronically to pay a tax liability. Bern, column 1, line 16, to column 2, line 15; especially, column 1, line 16-21 and 32-42; column 2, lines 19-34. In addition to failing to teach anything related to determining tax liability, Bern only teaches manually entering data into a computer using a touch tone telephone, a keyboard, or speech recognition. Bern, column 7, lines 33-38; column 2, lines 62-64. Hence, Bern does not teach the claimed invention and does not overcome the deficiencies of Longfield. In addition, the combination of Longfield and Bern fails to teach the claimed invention. Consequently, the Action has failed to establish a prima facie case of obviousness for claim 21, and it is respectfully submitted that claim 21 is allowable.

Claims 22-25 and 42-45 variously depend from claim 21 and are allowable as being dependent from an allowable claim.

Claim 26 recites a computer-readable medium embodying a computer program, where the computer program comprises code segments for connecting electronically and electronic intermediary to a tax data provider and collecting electronically tax data from the tax data provider. Just as the combination of Longfield and Bern fails to teach similar limitations in claim 21, the combination of references likewise fails to teach these similar limitations as recited



in claim 26. Consequently, the Office Action has failed to establish a prima facie case of obviousness, and claim 26 is allowable.

Claims 46-49 variously depend from claim 26 and are allowable as being dependent from an allowable claim.

Claim 27 recites an apparatus comprising means for connecting electronically an electronic intermediary to a taxpayer and means for receiving electronically information on at least one tax data provider from the taxpayer. Just as the combination of Longfield and Bern fails to teach similar limitations in claim 21, the combination of references likewise fails to teach the limitations as recited in claim 27. Consequently, the Office Action has failed to establish a prima facie case of obviousness, and claim 27 is allowable.

Claims 28-33 variously depend from claim 27 and are allowable as being dependent from an allowable claim.

Claim 34 recites a computer-readable medium embodying a computer program, where the computer program comprises code segments for connecting electronically an electronic intermediary to a taxpayer and receiving electronically information on at least one tax data provider from said taxpayer. Just as the combination of Longfield and Bern fails to teach similar limitations in claim 21, the combination of references likewise fails to teach the limitations as recited in claim 34. Consequently, the Office Action has failed to establish a prima facie case of obviousness, and claim 34 is allowable.

Claims 35 and 36 variously depend from claim 34 and are allowable as being dependent from an allowable claim.

Claim 37 recites an apparatus comprising means for connecting electronically a tax data provider to an electronic intermediary and means for providing electronically tax data from the



tax data provider to the electronic intermediary. Just as the combination of Longfield and Bern fails to teach similar limitations in claim 21, the combination of references likewise fails to teach the limitations as recited in claim 37. Consequently, the Office Action has failed to establish a prima facie case of obviousness, and claim 37 is allowable.

Claim 38 recites a computer-readable medium embodying a computer program, where the computer program comprises code segments for connecting electronically a tax data provider to an electronic intermediary and providing electronically tax data from the tax data provider to the electronic intermediary. Just as the combination of Longfield and Bern fails to teach similar limitations in claim 21, the combination of references likewise fails to teach the limitations as recited in claim 38. Consequently, the Office Action has failed to establish a prima facie case of obviousness, and claim 38 is allowable.

Claim 39 recites an apparatus comprising means for connecting electronically a taxpayer to an electronic intermediary and means for providing electronically information on at least one tax data provider from the taxpayer to the electronic intermediary. Just as the combination of Longfield and Bern fails to teach similar limitations in claim 21, the combination of references likewise fails to teach the limitations as recited in claim 39. Consequently, the Office Action has failed to establish a prima facie case of obviousness, and claim 39 is allowable.

Amended claim 40 recites a method for automatic information collecting by an electronic intermediary. The method comprises connecting electronically the electronic intermediary to an information provider, and collecting electronically information from the information provider. Just as the combination of Longfield and Bern fails to teach similar limitations in claim 21, the combination of references likewise fails to teach the limitations as recited in claim 40.



Consequently, the Office Action has failed to establish a prima facie case of obviousness, and claim 40 is allowable.

Claim 41 depends from claim 40 and is allowable as being dependent from being dependent from an allowable claim.

Amended claim 50 recites a method for automatic tax collecting by an electronic intermediary. The method comprises connecting electronically the electronic intermediary to a tax data provider and collecting electronically tax data from the tax data provider. Just as the combination of Longfield and Bern fails to teach similar limitations in claim 21, the combination of references likewise fails to teach the limitations as recited in claim 50. Consequently, the Office Action has failed to establish a prima facie case of obviousness, and claim 50 is allowable.

Claims 51-53 depend from claim 50 and are allowable as being dependent from an allowable claim.

12. In the Office Action on pages 18-20 in section 14 and 15, claims 21-53 are rejected under the judicially created doctrine of obviousness-type double patenting as being unpatentable over claims 2, 6, 8, 15, 19 and 20 of U.S. Patent No. 6,202,052. In response, a Terminal Disclaimer is concurrently filed herewith, along with the terminal disclaimer fee. If a check is not attached, or if a greater or lesser fee is required, please charge Deposit Account No. 22-0261 accordingly and notify the undersigned. Hence, claims 21-53 are allowable over U.S. Patent No. 6,202,052.



THEREFORE, because all objections and rejections have been overcome, it is submitted that claims 21-53 are allowable, and such allowance is requested.

Respectfully submitted,

**D R A F T**

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## APPENDIX

VERSION WITH MARKINGS TO SHOW CHANGES MADEIN THE CLAIMS:

Claims 40, 43-45, and 50 are amended as follows:

40. (Amended) A method for automatic information [reporting] collecting by an electronic intermediary comprising:

- connecting electronically said electronic intermediary to an information provider;
- collecting electronically information from said information provider;
- processing electronically the information collected electronically from said information provider to obtain processed information; and
- preparing electronically an electronic information report using the processed information.

43. (Amended) An apparatus as in claim [43] 42, wherein said form is an IRS Form W-2.

44. (Amended) An apparatus as in claim [43] 42, wherein said form is an IRS Form 1099.

45. (Amended) An apparatus as in claim [43] 42, wherein said form is an IRS Form 1098.



50. (Amended) A method for automatic tax [reporting] collecting by an electronic intermediary comprising:

- connecting electronically said electronic intermediary to a tax data provider;
- collecting electronically tax data from said tax data provider, wherein said tax data is reported on an Internal Revenue Service ("IRS"), state, local, or foreign tax form;
- processing electronically said tax data collected electronically from said tax data provider to obtain processed tax data; and
- preparing electronically an electronic tax return using said processed tax data.



**ABSTRACT OF THE DISCLOSURE**

An electronic intermediary electronically connects with a tax data provider and collects electronically tax data from the tax data provider. The electronic intermediary processes the tax data collected electronically, and prepares an electronic tax return using the processed tax data.

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